

From: [Peyton Smith](#)
To: [Win Gault](#); gcicero@brownrudnick.com
Cc: [Mandie Robinson](#)
Subject: RE: Mississippi case
Date: Thursday, January 17, 2019 2:13:00 PM
Attachments: [image001.png](#)
[Proof of Claim.pdf](#)

Gerard,

I am working with Win on this case. I am also attaching the plaintiffs' proof of claim recently filed in the Japanese Rehabilitation Proceeding. In essence Plaintiffs are seeking return of more than 9,400 BTC they claim are held by MTGOX. These coins are part of 80,208 BTC that were frozen in banned/suspicious accounts at the time MTGOX filed for bankruptcy. Plaintiffs have made claims for conspiracy, specific performance, conversion, piercing of the corporate veil, and constructive trust (among other claims) and they contend the MTGOX corporate entities are a sham. MTGOX, Inc.—a subsidiary of MTGOX KK—has been served. Furthermore, Plaintiffs have stated to the court that they will shortly be attempting to depose Mark Karpeles and conduct other discovery that may force the MTGOX entities to expend resources that are part of the bankruptcy estate in order to respond.

Peyton Smith

Forman Watkins & Krutz LLP

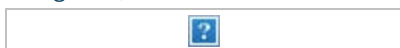
From: Win Gault
Sent: Thursday, January 17, 2019 1:42 PM
To: gcicero@brownrudnick.com
Cc: Mandie Robinson <Mandie.Robinson@formanwatkins.com>; Peyton Smith <Peyton.Smith@formanwatkins.com>
Subject: Mississippi case

Gerard:

Here is the complaint, amended complaint and notice of removal. I look forward to hearing back from you.

Edwin S. Gault, Jr.

Forman Watkins & Krutz LLP
210 East Capitol Street, Suite 2200
Jackson, Mississippi 39201-2375
D: 601.969.7834 | F: 601.960.8613
win.gault@formanwatkins.com



From: [Peyton Smith](#)
To: ["gcicero@brownrudnick.com"; "dmolton@brownrudnick.com"](#)
Cc: [Win Gault](#)
Subject: In re MTGOX claim
Date: Wednesday, February 6, 2019 3:52:00 PM
Attachments: [2-6-19.Claim Letter - In Re MTGOX.pdf](#)
[image001.png](#)

David and Gerard,

Please find attached correspondence regarding the *In re MTGOX* matter. This has been sent to you and your client via FedEx priority mail and should arrive soon, but I wanted to also send an electronic version so that you could have it as quickly as possible. Please pass this correspondence on to your client. Thank you.

Peyton Smith

Forman Watkins & Krutz LLP
210 East Capitol Street, Suite 2200
Jackson, Mississippi 39201-2375
D: 601.969.4283 | F: 601.960.8613
peyton.smith@formanwatkins.com



From: [Cicero, Gerard T.](#)
To: [Peyton Smith](#)
Subject: Automatic reply: In re MTGOX claim
Date: Wednesday, February 6, 2019 4:00:58 PM

Thank you for your email.

I will be in court today. Please excuse any delays in my responding during this time. I am available by cell at: 732.757.1440.

Thank you,
Gerard

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From: [Cicero, Gerard T.](#)
To: [Peyton Smith](#)
Cc: [Molton, David J.](#); [kuroda.yutaka /YTK](#); [tanaka.yuto /YTT](#); ejacobs@hollandlawllp.com
Subject: Correspondence In Connection With Letter Received On Feb. 6, 2019
Date: Wednesday, February 20, 2019 5:52:42 PM
Attachments: [image001.jpg](#)
[1304_001.pdf](#)

Counsel,

Please see attached.

Best regards,
Gerard



Gerard T. Cicero

Brown Rudnick LLP
Seven Times Square
New York, NY 10036
T: 212.209.4939
F: 212.938.2883
gcicero@brownrudnick.com
www.brownrudnick.com

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brownrudnick

DAVID J. MOLTON
direct dial: 212.209.4822
dmolton@brownrudnick.com

February 20, 2019

VIA EMAIL AND OVERNIGHT DELIVERY

Forman Watkins & Krutz LLP
Attn: T. Peyton Smith
210 East Capitol Street, Suite 2200
Jackson, Mississippi 39201-2375

RE: Receipt of Letter Dated February 6, 2019

Dear Mr. Smith:

We represent Nobuaki Kobayashi as foreign representative (the "Foreign Representative") of the debtor MtGox, Ltd., a/k/a MtGox KK (the "Debtor") in its Chapter 15 case proceeding under the caption *In re MtGox Co., Ltd. (a/k/a MtGox KK)*, Case No. 14-31229-sgj-15 (the "Chapter 15 Case"). We have received your letter dated February 6, 2019 and have forwarded it to primary counsel for the Debtor in Japan (the "February 6, 2019 Letter").

As you are likely aware, proofs of claim are not filed in the Chapter 15 Case; rather, they are filed in the plenary proceedings of the Debtor proceeding before the Twentieth Civil Division of Tokyo District Court, Japan (the "Plenary Proceeding"). Claims filed in the Plenary Proceeding are handled and resolved by the Debtor and the Trustee (who is also the Foreign Representative) in due course in that proceeding. Brown Rudnick is not involved with the claims reconciliation taking place in the Plenary Proceeding.

Nothing in this responsive letter waives any rights, claims, defenses and/or positions that the Debtor and Trustee have to dispute: (1) the validity and allowance of any claims asserted in your February 6, 2019 Letter; (2) the priority of any such claims to distribution in the Plenary Proceeding, if allowed; and (3) the timeliness and/or propriety of any proof of claim filed in the Plenary Proceeding. The Debtor and Foreign Representative, in that capacity and in his capacity as Trustee in and with respect to the Plenary Proceeding, reserve all rights, claims, defenses that each has in respect of the claims asserted in the February 6, 2019 Letter under both Japanese and U.S. law.

Should you wish to contact counsel to the Debtor in the Plenary Proceeding, please direct communications to:

- Yutaka Kuroda (yutaka_kuroda@noandt.com); and
- Yuto Tanaka (yuto_tanaka@noandt.com).

Formal communications may be sent to:

MtGox Co., Ltd., c/o Office of Rehabilitation Trustee
Suite 202, Kojimachi 3-chome Building
3-4-1 Kojimachi Chiyoda-Ku
Tokyo, Japan 102-0083



Mr. Peyton Smith, Esq.
Page 2

Sincerely,

BROWN RUDNICK LLP

David J. Molton

cc via e-mail: Ethan Jacobs, Esq.
Yutaka Kuroda
Yuto Tanaka

From: [Cicero, Gerard T.](#)
To: [Win Gault](#)
Cc: [Peyton Smith](#); [Molton, David J.](#)
Subject: RE: Correspondence In Connection With Letter Received On Feb. 6, 2019
Date: Thursday, March 14, 2019 2:37:05 PM
Attachments: [image001.jpg](#)

Win:

There is nothing material that I can give you in response to your questions that would not be otherwise publicly available to Mr. McCaleb's Japanese Counsel (and you should consult Japanese counsel in that regard).

Additionally, the Trustee cannot disclose information about certain purported creditors to other purported creditors.

Kind regards,
Gerard



Gerard T. Cicero

Brown Rudnick LLP
Seven Times Square
New York, NY 10036
T: 212.209.4939
F: 212.938.2883
gcicero@brownrudnick.com
www.brownrudnick.com

From: Win Gault [mailto:Win.Gault@formanwatkins.com]
Sent: Thursday, March 14, 2019 12:06 PM
To: Cicero, Gerard T.
Cc: Peyton Smith
Subject: RE: Correspondence In Connection With Letter Received On Feb. 6, 2019

External E-mail. Use caution accessing links or attachments.

Did you ever hear anything back from the trustee on our questions?

Win Gault

Forman Watkins & Krutz LLP
Direct Dial: 601-969-7834

From: Win Gault
Sent: Wednesday, February 27, 2019 9:32 AM
To: 'gcicero@brownrudnick.com' <gcicero@brownrudnick.com>
Cc: Peyton Smith <Peyton.Smith@formanwatkins.com>

Subject: FW: Correspondence In Connection With Letter Received On Feb. 6, 2019

Gerard:

I just tried to call you. I have a quick question. Could you let me know when you have five minutes?

Win Gault

Forman Watkins & Krutz LLP

Direct Dial: 601-969-7834

From: Ethan Jacobs <ejacobs@hollandlawllp.com>

Sent: Wednesday, February 20, 2019 6:19 PM

To: Peyton Smith <Peyton.Smith@formanwatkins.com>

Cc: Win Gault <Win.Gault@formanwatkins.com>; Mandie Robinson <Mandie.Robinson@formanwatkins.com>; Ethan Jacobs <ejacobs@hollandlawllp.com>

Subject: RE: Correspondence In Connection With Letter Received On Feb. 6, 2019

Holland_sig_logo-01.png



Ethan Jacobs, Partner

T: 415.200.4984

EJacobs@HollandLawLLP.com

220 Montgomery Street, Suite 800

San Francisco, California 94104

HollandLawLLP.com

From: Cicero, Gerard T. <GCicero@brownrudnick.com>

Sent: Wednesday, February 20, 2019 3:53 PM

To: peyton.smith@formanwatkins.com

Cc: Molton, David J. <DMolton@brownrudnick.com>; kuroda yutaka /YTK <yutaka_kuroda@noandt.com>; tanaka yuto /YTT <yuto_tanaka@noandt.com>; Ethan Jacobs <ejacobs@hollandlawllp.com>

Subject: Correspondence In Connection With Letter Received On Feb. 6, 2019

Counsel,

Please see attached.

Best regards,
Gerard



Gerard T. Cicero

Brown Rudnick LLP
Seven Times Square
New York, NY 10036
T: 212.209.4939
F: 212.938.2883
gcicero@brownrudnick.com
www.brownrudnick.com

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From: [Peyton Smith](#)
To: mtgox_trustee@noandt.com; mtgox_assessment@noandt.com; nobuaki_kobayashi@noandt.com
Cc: [Win Gault](#); [Mandie Robinson](#); gcicero@brownrudnick.com; dmolton@brownrudnick.com
Subject: MTGOX bankruptcy -- Notice Issue
Date: Thursday, April 25, 2019 10:26:00 AM
Attachments: [image001.png](#)

To Whom It May Concern,

It has recently come to our attention that correspondence regarding the MTGOX bankruptcy has been sent to all creditors. Our client, Jed McCaleb, filed a claim with the bankruptcy and listed myself at this email address at the point of contact. We have since learned that our firm's servers "blacklist" all email coming from Japan. We are concerned that correspondence from the Trustee has been blocked. We have added the domain @noandt.com to our "whitelist" and emails should be able to get through now. Please re-send any correspondence you have sent to me in the last four months since the time our client's claim was filed. If possible, could U.S. counsel also provide some sort of confirmation once these are sent so that we can evaluate whether the correspondence is still getting blocked or not. Thank you!

Peyton Smith

Forman Watkins & Krutz LLP
210 East Capitol Street, Suite 2200
Jackson, Mississippi 39201-2375
D: 601.969.4283 | F: 601.960.8613
peyton.smith@formanwatkins.com



From: [Peyton Smith](#)
To: support@mtgox.com
Subject: FW: MTGOX bankruptcy -- Notice Issue
Date: Thursday, April 25, 2019 10:41:00 AM
Attachments: [image001.png](#)

Please see inquiry below.

Peyton Smith

Forman Watkins & Krutz LLP

From: Peyton Smith
Sent: Thursday, April 25, 2019 10:27 AM
To: mtgox_trustee@noandt.com; mtgox_assessment@noandt.com;
nobuaki_kobayashi@noandt.com
Cc: Win Gault <Win.Gault@formanwatkins.com>; Mandie Robinson
<Mandie.Robinson@formanwatkins.com>; gcicero@brownrudnick.com;
dmolton@brownrudnick.com
Subject: MTGOX bankruptcy -- Notice Issue

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Peyton Smith

Forman Watkins & Krutz LLP
210 East Capitol Street, Suite 2200
Jackson, Mississippi 39201-2375
D: 601.969.4283 | F: 601.960.8613
peyton.smith@formanwatkins.com



From: [Support MtGox](#)
To: [Peyton Smith](#)
Subject: Re: FW: MTGOX bankruptcy -- Notice Issue
Date: Thursday, April 25, 2019 11:27:31 AM
Attachments: [image001.png](#)

Dear Sir or Madam,

Please send us an email setting out the information below with a copy of your photo ID attached to the email.

Your name
Username registered with the MTGOX Bitcoin exchange
Email address registered with the MTGOX Bitcoin exchange

Best regards,
Technical Support Center

2019年4月26日(金) 0:41 Peyton Smith <Peyton.Smith@formanwatkins.com>:

Please see inquiry below.

Peyton Smith

Forman Watkins & Krutz LLP

From: Peyton Smith
Sent: Thursday, April 25, 2019 10:27 AM
To: mtgox_trustee@noandt.com; mtgox_assessment@noandt.com; nobuaki_kobayashi@noandt.com
Cc: Win Gault <Win.Gault@formanwatkins.com>; Mandie Robinson <Mandie.Robinson@formanwatkins.com>; gcicero@brownrudnick.com; dmolton@brownrudnick.com
Subject: MTGOX bankruptcy -- Notice Issue

To Whom It May Concern,

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was filed. If possible, could U.S. counsel also provide some sort of confirmation once these are sent so that we can evaluate whether the correspondence is still getting blocked or not. Thank you!

Peyton Smith

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peyton.smith@formanwatkins.com



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From: [Cicero, Gerard T.](#)
To: [Peyton Smith](#)
Cc: [Win Gault](#); [Mandie Robinson](#); [Molton, David J.](#)
Subject: RE: MTGOX bankruptcy -- Notice Issue
Date: Thursday, April 25, 2019 5:45:42 PM
Attachments: [image002.jpg](#)
[image003.png](#)

Mr. Smith,

This is to confirm that we have forwarded your message on to the Trustee.



Gerard T. Cicero

Brown Rudnick LLP
Seven Times Square
New York, NY 10036
T: 212.209.4939
F: 212.938.2883
gcicero@brownrudnick.com
www.brownrudnick.com

From: Peyton Smith [mailto:Peyton.Smith@formanwatkins.com]
Sent: Thursday, April 25, 2019 11:27 AM
To: mtgox_trustee@noandt.com; mtgox_assessment@noandt.com;
nobuaki_kobayashi@noandt.com
Cc: Win Gault; Mandie Robinson; Cicero, Gerard T.; Molton, David J.
Subject: MTGOX bankruptcy -- Notice Issue

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From: [Support MtGox](#)
To: [Peyton Smith](#)
Subject: Re: FW: MTGOX bankruptcy -- Notice Issue
Date: Friday, April 26, 2019 2:42:55 AM
Attachments: [image001.png](#)

Dear Sir or Madam,

The period during which creditors may file rehabilitation claims ended at 11:59 pm on October 22, 2018 (Japan Time).

As you filed your proof of rehabilitation claim after the period, your claim will not be accepted in principle.

However, in case where you were unable to file your proof of rehabilitation claim within the period due to grounds not attributable thereto, you may file a proof of rehabilitation claim only within one month after the relevant grounds cease to exist.

Best regards,
Technical Support Center

2019年4月26日(金) 1:27 Support MtGox <support@mtgox.com>:

Dear Sir or Madam,

Please send us an email setting out the information below with a copy of your photo ID attached to the email.

Your name
Username registered with the MTGOX Bitcoin exchange
Email address registered with the MTGOX Bitcoin exchange

Best regards,
Technical Support Center

2019年4月26日(金) 0:41 Peyton Smith <Peyton.Smith@formanwatkins.com>:

Please see inquiry below.

Peyton Smith

Forman Watkins & Krutz LLP

From: Peyton Smith
Sent: Thursday, April 25, 2019 10:27 AM
To: mtgox_trustee@noandt.com; mtgox_assessment@noandt.com; nobuaki_kobayashi@noandt.com
Cc: Win Gault <Win.Gault@formanwatkins.com>; Mandie Robinson <Mandie.Robinson@formanwatkins.com>; gcicero@brownrudnick.com; dmolton@brownrudnick.com

Subject: MTGOX bankruptcy -- Notice Issue

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peyton.smith@formanwatkins.com



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From: [Peyton Smith](#)
To: [Support MtGox](#)
Cc: [Win Gault](#)
Subject: Re: MTGOX bankruptcy -- Notice Issue
Date: Monday, May 6, 2019 5:43:00 PM
Attachments: [image001.png](#)

Hello,

The claim we filed is co-expensive with a timely-filed claim on the part of Don and Chris Raggio, as explained in our filing. Please transmit any information we need to seek additional review of the claim as soon as possible.

Peyton Smith
Forman Watkins & Krutz LLP

Sent from my iPhone

On Apr 26, 2019, at 2:42 AM, Support MtGox <support@mtgox.com> wrote:

Dear Sir or Madam,

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As you filed your proof of rehabilitation claim after the period, your claim will not be accepted in principle.

However, in case where you were unable to file your proof of rehabilitation claim within the period due to grounds not attributable thereto, you may file a proof of rehabilitation claim only within one month after the relevant grounds cease to exist.

Best regards,
Technical Support Center

2019年4月26日(金) 1:27 Support MtGox <support@mtgox.com>:

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Please send us an email setting out the information below with a copy of your photo ID attached to the email.

Your name
Username registered with the MTGOX Bitcoin exchange
Email address registered with the MTGOX Bitcoin exchange

Best regards,
Technical Support Center

2019年4月26日(金) 0:41 Peyton Smith <Peyton.Smith@formanwatkins.com>:

Please see inquiry below.

Peyton Smith

Forman Watkins & Krutz LLP

From: Peyton Smith

Sent: Thursday, April 25, 2019 10:27 AM

To: mtgox_trustee@noandt.com; mtgox_assessment@noandt.com; nobuaki_kobayashi@noandt.com

Cc: Win Gault <Win.Gault@formanwatkins.com>; Mandie Robinson <Mandie.Robinson@formanwatkins.com>; gcicero@brownrudnick.com; dmolton@brownrudnick.com

Subject: MTGOX bankruptcy -- Notice Issue

To Whom It May Concern,

It has recently come to our attention that correspondence regarding the MTGOX bankruptcy has been sent to all creditors. One of my clients filed a claim with the bankruptcy and listed myself at this email address at the point of contact. We have since learned that our firm's servers "blacklist" all email coming from Japan. We are concerned that correspondence from the Trustee has been blocked. We have added the domain @noandt.com to our "whitelist" and emails should be able to get through now. Please re-send any correspondence you have sent to me in the last four months since the time our client's claim was filed. If possible, could U.S. counsel also provide some sort of confirmation once these are sent so that we can evaluate whether the correspondence is still getting blocked or not. Thank you!

Peyton Smith

Forman Watkins & Krutz LLP

210 East Capitol Street, Suite 2200

Jackson, Mississippi 39201-2375

D: 601.969.4283 | F: 601.960.8613

peyton.smith@formanwatkins.com

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From: [Support MtGox](#)
To: [Peyton Smith](#)
Subject: Re: MTGOX bankruptcy -- Notice Issue
Date: Monday, May 6, 2019 9:10:51 PM

Dear Mr. Smith,

We understand that you are on behalf of Mr. Jed McCaleb. The filing regarding his claim was not filed timely, so will not be accepted in principle.
Because his claim was not object of approval or disapproval, the Rehabilitation Trustee has not sent any email to you or him.

Best regards,
Technical Support Center

2019年5月7日(火) 7:43 Peyton Smith <Peyton.Smith@formanwatkins.com>:

Hello,

The claim we filed is co-expensive with a timely-filed claim on the part of Don and Chris Raggio, as explained in our filing. Please transmit any information we need to seek additional review of the claim as soon as possible.

Peyton Smith
Forman Watkins & Krutz LLP

Sent from my iPhone

On Apr 26, 2019, at 2:42 AM, Support MtGox <support@mtgox.com> wrote:

Dear Sir or Madam,

The period during which creditors may file rehabilitation claims ended at 11:59 pm on October 22, 2018 (Japan Time).

As you filed your proof of rehabilitation claim after the period, your claim will not be accepted in principle.

However, in case where you were unable to file your proof of rehabilitation claim within the period due to grounds not attributable thereto, you may file a proof of rehabilitation claim only within one month after the relevant grounds cease to exist.

Best regards,
Technical Support Center

2019年4月26日(金) 1:27 Support MtGox <support@mtgox.com>:

Dear Sir or Madam,

Please send us an email setting out the information below with a copy of your photo ID attached to the email.

Your name

Username registered with the MTGOX Bitcoin exchange
Email address registered with the MTGOX Bitcoin exchange

Best regards,
Technical Support Center

2019年4月26日(金) 0:41 Peyton Smith
<Peyton.Smith@formanwatkins.com>:

Please see inquiry below.

Peyton Smith

Forman Watkins & Krutz LLP

From: Peyton Smith
Sent: Thursday, April 25, 2019 10:27 AM
To: mtgox_trustee@noandt.com; mtgox_assessment@noandt.com;
nobuaki_kobayashi@noandt.com
Cc: Win Gault <Win.Gault@formanwatkins.com>; Mandie Robinson
<Mandie.Robinson@formanwatkins.com>; gcicero@brownrudnick.com;
dmolton@brownrudnick.com
Subject: MTGOX bankruptcy -- Notice Issue

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Peyton Smith

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D: 601.969.4283 | F: 601.960.8613
peyton.smith@formanwatkins.com
[<image001.png>](#)

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From: mtgox_correction@noandt.com
To: [Peyton Smith](#)
Subject: 【MTGOX】 McCaleb's Filing of Proof of Rehabilitation Claim
Date: Monday, June 24, 2019 2:39:32 AM

(English follows Japanese)

Peyton Smith様

株式会社MTGOX(以下「MTGOX」といいます。)の民事再生手続(東京地方裁判所平成29年(再)第35号。以下、「本再生手続」といいます。)における、Jed McCaleb氏の再生債権届出に関してご連絡申し上げます。

McCaleb氏のMTGOXに対する損害賠償請求権の債権届出書を、2019年2月8日に受領しております。しかし、本再生手続の債権届出期間は2018年10月22日をもって終了しており、McCaleb氏の債権届出は債権届出期間経過後の債権届出となります。

日本の民事再生法上、再生債権者がその責めに帰することができない事由によって債権届出期間内に届出をすることができなかった場合には、その事由が消滅した後一月以内に限り、その届出の追完をすることができます(民事再生法95条1項)。債権届出期間経過後の債権届出が認められるか否かは、東京地方裁判所によって判断されることになります。

そこで、Jed氏が債権届出期間内に届出をすることができなかった事由に関する主張を記載した書面を日本語で作成し、かかる主張を立証する疎明資料とともに下記住所まで郵送してください。また、債権届出書にはJed氏からの委任状が添付されておりませんでしたので、委任状の原本もあわせて郵送してください。

株式会社 MTGOX 再生管財人室
〒102-0083 東京都千代田区麹町三丁目4番地1麹町3 丁目ビル 202号室

再生債務者株式会社MTGOX 再生管財人弁護士小林信明

Dear Mr. Peyton Smith, Esq.,

We are contacting you in relation to Mr. Jed McCaleb's filing of a proof of rehabilitation claims in the civil rehabilitation proceedings (Tokyo District Court Heisei 29 (2017) (*sai*) No. 35; the “**Civil Rehabilitation Proceedings**”) for MtGox Co., Ltd. (“**MTGOX**”).

On February 8, 2019, we received Mr. McCaleb's proof of rehabilitation claim of indemnity against MTGOX. However, the period for filing proofs of claims for the Civil Rehabilitation Proceedings ended on October 22, 2018. Therefore, Mr. McCaleb filed his proof of rehabilitation claims after the period for such filing had expired.

Under the Civil Rehabilitation Act of Japan, if rehabilitation creditors are unable to file their proofs of rehabilitation claims within the period for such filing for reasons not attributable to them, they may subsequently file such proofs of rehabilitation claims only within one month after the reasons cease to exist. And whether rehabilitation creditors will be permitted to file their proofs of rehabilitation claims after the period for such filing is determined by the Tokyo District Court.

Therefore, please prepare a document in Japanese setting out the reason(s) Mr. McCaleb was unable to file his proof of rehabilitation claims within the period for such filing, and mail it by post to the address below together with any evidence in support of such reasons. Further, his power of attorney was not attached to the proof of rehabilitation claims, so please also mail the original power of attorney by post together with the document mentioned above.

MTGOX Co., Ltd. Office of Rehabilitation Trustee
Suite 202, Kojimachi 3-chome Building 3-4-1 Kojimachi
Chiyoda-ku Tokyo, Japan 102-0083

Civil Rehabilitation Debtor: MtGox Co., Ltd.
Trustee: Nobuaki Kobayashi, Attorney-at-law